

# Exhibit A

## Part 2 of 3

**THOMAS J. McALPIN, IV**

October 8, 2003

Sharon Barger  
International Paper  
6400 Poplar Avenue  
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper  
Case No. C-1-01-109  
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did indeed calculate my weekly pay correctly. However, the Years of Service is incorrect. That number is 4 Years. Therefore 14 weeks at \$ 1194.24 or \$16,719.36. Also, other pertinent benefits of the entire 828 package which I am eligible for were left off the September 24, 2003 letter. These include vacation pay and 9 months of COBRA coverage.

I am entitled to three (3) weeks of vacation pay, \$3582.72.

Also 9 months of Cobra at (\$22.95 medical & \$11.22 dental per pay) for 18 pay periods or \$615.06.

This brings the total owed to me from International Paper to:

Salary	\$16,719.36
Vacation	\$3582.72
Cobra	\$615.06
Total	\$20,917.14

Sincerely,



Thomas J. McAlpin IV  
4291 Dry Run Drive  
Hamilton, Ohio 45013

xc: Theresa L. Groh, Esq.  
Murdock, Goldenberg, Schneider  
& Groh, L.P.A.  
700 Walnut Street  
Suite 400  
Cincinnati, Ohio 45202

RECEIVED OCT 14 2003



International Place I  
6400 Poplar Ave.  
Memphis, TN 38197  
Phone 901 763 6000

May 25, 2004

Mr. Thomas McAlpin  
4291 Dry Run Drive  
Hamilton, OH 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. McAlpin:

We are in receipt of your letter dated 10/14/2003, in which you question your entitlement to vacation and/or COBRA. The following will explain the results of our research.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger  
Benefits Consultant, Employee Benefits  
Office of the Plan Administrator

**MICHAEL L. MEYER**

October 14, 2003

Sharon Barger  
International Paper  
6400 Poplar Avenue  
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper  
Case No. C-1-01-109  
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of any discrepancies in the calculation of our severance pay and severance benefits related to the Champion International Reorganization Severance Policy #828. Therefore I, as one of the members of the class, am notifying you in writing of the following discrepancies in the calculation of my severance pay and benefits:

**Item #1 – Weekly Pay**

Attached to this letter is exhibit #1, a copy of my pay stub for the pay period 1/1/01-1/15/01. At the bottom of the stub you will see my gross pay for this two-week period is listed as \$3,238.69, which works out to a weekly salary of \$1619.34 as opposed to the weekly salary of \$1357.70 claimed by International Paper(see exhibit #2).

**Item #2 – Vacation Pay**

At the time of my severance, I had not used any of the 5 weeks of vacation to which I was entitled by my 21 years of service. Therefore I am claiming an additional 5 weeks of severance pay in lieu of this unused vacation.

**Item #3 – Cobra Payments**

In the period following my severance from International Paper, I paid out \$504.90 in payroll deductions to Smart Papers LLC for Cobra medical coverage(see exhibit #3). Therefore I am claiming this amount of money for the Cobra payments following my termination.

**Item #4 – Pension Enhancement**

At the time of my severance from International Paper, I was age 49 and had a total 21.7 years of service with Champion International and International Paper(see exhibit 2). Since my age is greater than or equal to 49 years and my combination of age and years of service is greater than or equal to 59 I therefore qualify for the plan #828 pension enhancement. This enhancement entitles me to

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early retirement, post retirement death benefits, post retirement life insurance, and post retirement medical plan coverage.

**Item #5 – Financial Planning/Retirement Planning**

Since I will be eligible for early retirement due to the pension enhancement as mentioned in Item #4, I will require the financial/retirement planning assistance outlined on page 6 of the "Summary Plan Description" of plan #828.

In summary, the various benefits owed to me by International Paper are as follows:

**Monetary Benefits**

	10.0	wks earnings base severance
	21.7	wks earnings for 21.7 yrs of service
	6.7	wks earnings for each yr of service over 15 yrs
+	5.0	<u>wks earnings for 5 wks of unused vacation</u>
=	43.4	total wks of earnings
=	43.4	total wks of earnings X \$1,619.34/wk salary = \$70,279.36
	\$58,924.18	severance earnings
+	\$504.90	<u>cobra payments</u>
=	\$59,429.08	

**Other Benefits**

Pension enhancement consisting of:

- Early retirement
- Post retirement death benefits
- Post retirement life insurance
- Post retirement medical plan coverage

Financial/retirement planning assistance

Sincerely,



Michael L. Meyer

Indock, Goldenberg, Schneider & Groh



**Amplon**  
Amplon International Corporation

FINANCIAL INSTITUTION  
CHACO CREDIT UNION

01-12-2001  
10001211  
AMOUNT  
1,464.46

H

Exhibit #1

CC 5A MMHA 5430 4600 M0001  
MICHAEL LOUIS MEYER  
782 IMPALA PLACE  
HAMILTON

OH 45013

# **PAYROLL DEPOSIT ADVICE ONLY - NON NEGOTIABLE**

STATEMENT OF EARNINGS AND DEDUCTIONS

RETAIN FOR YOUR RECORDS

INTERNATIONAL PAPER (CC-5A) MEYER, MICHAEL LOUIS

CC5A

DESCRIPTION	RATE	HOURS	EARNINGS	YEAR TO DATE	DEDUCTIONS	AMOUNT	AMOUNT
REGULAR EARNINGS		86.66	2941.67	2941.67		316.36	316.36
			775.21	775.21		179.74	179.74
			2195.01	2195.01		420.42	420.42
						114.12	114.12
						60.38	60.38
						25.89	25.89
						9.13	9.13
						258.40	258.40
						305.00	305.00
						5.00	5.00
						176.50	176.50
						29.17	29.17
						275.00	275.00
						200	200
						250.00	250.00
						1464.46	1464.46

Earnings for  
2 week period

CURRENT  
YEAR TO DATE  
PC1137

EARNINGS	TAXES	DEDUCTIONS	NET PAY
3238.69	712.64	1061.59	1464.46
3238.69	712.64	1061.59	1464.46

BEGIN  
END

PAY PERIOD	SEQUENCE NUMBER	AMOUNT OF DEPOSIT
01-01-01	10001211	1464.46
01-15-01		

Exhibit #2

Exhibit A to Class Notice

Michael L. Meyer

YOUR SEVERANCE PAY CALCULATION UNDER POLICY #828

<u>Weekly Pay</u>	<u>Years of Service</u>	Age at February 9, 2001 <u>Termination</u>	<u>Weeks of Severance</u>
\$1,357.70 vs \$1619.34 calculated from pay stub - see item #1	21.70 correct	49 correct	38.40 + 5 weeks unused vacation - see item #2
Your #828 Severance Pay Amount: \$52,135.68			

Exhibit #3

printout of email from Ted Hillberg, Smart Papers LLC

Meyer, Mike

From: Hillberg, Ted

Sent: Friday, October 10, 2003 2:44 PM

To: Meyer, Mike

Subject: Cobra payments

	PAYDATE	CHK#	DED AMT
MEYER, MICHAEL LOUIS	5/4/2001	00180054	84.15
MEYER, MICHAEL LOUIS	5/18/2001	00204056	84.15
MEYER, MICHAEL LOUIS	6/1/2001	00220058	84.15
MEYER, MICHAEL LOUIS	6/15/2001	00244007	84.15
MEYER, MICHAEL LOUIS	6/29/2001	00260060	84.15
MEYER, MICHAEL LOUIS	7/13/2001	00280059	84.15
MEYER, MICHAEL LOUIS Total			504.90

**SALARIED RETIREMENT PLAN  
OPTIONAL FORMS OF RETIREMENT BENEFITS**

Name: Mike Meyer  
Social Security Number: [REDACTED]

Plan Number: 001A  
Retirement Date: 03/01/2001  
Date Prepared: 11/07/2003

**Monthly Benefit Payable**

To retiree	To Contingent Annuitant	
\$982.92	N/A	<p><b>SINGLE LIFE ANNUITY</b> - You will receive a payment for your lifetime, payments stop at your death.</p> <p><b>CONTINGENT ANNUITANT ANNUITY OPTIONS</b> - You will receive a monthly benefit during your lifetime and guarantee that the contingent annuitant you designate will receive a selected percentage of that benefit for their lifetime after your death.</p>
\$884.63	\$442.32	50% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
\$835.48	\$626.61	75% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
\$786.34	\$786.34	100% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
		<p><b>LIFE-TERM CERTAIN ANNUITY OPTIONS</b> - This option provides you with a monthly benefit for your lifetime. If you die within the selected guaranteed period, your named beneficiary will continue to receive the same monthly amount for the balance of the period. If you live longer than the guaranteed period, payments stop at your death.</p>
\$963.26		5 YEAR CERTAIN
\$914.12		10 YEAR CERTAIN
\$855.14		15 YEAR CERTAIN
\$796.17		20 YEAR CERTAIN
\$1,355.25	to 02/01/2014	LEVEL INCOME OPTION - This option pays a larger benefit to age 62 and a benefit after age 62, reduced to account for social security.
\$56.25	thereafter	Payments stop at your death.
\$1,235.81	to 02/01/2017	LEVEL INCOME OPTION - This option pays a larger benefit to age 65 and a benefit after age 65, reduced to account for social security.
\$0.00	thereafter	Payments stop at your death.
\$904.29		<p><b>FULL CASH REFUND ANNUITY</b> - This option provides you with a monthly benefit for lifetime with a guarantee that if you die before receiving payments equal to the total annuity value, your named beneficiary will receive the difference in a lump sum. If you die after the monthly payments exceed the annuity value, payments stop at your death.</p>
<b>ANNUITY VALUE</b>		
\$134,420.87		

If you are not married, the single life annuity is the basic form of retirement benefit under the plan.

If you are married, the joint & surviving spouse annuity is the basic form of retirement benefit under the plan and is payable in the amounts shown under the 50% contingent annuitant option above.

**SCHEDULE OF DEATH BENEFIT AFTER RETIREMENT**

Name	Mike Meyer	Retirement Date	03/01/2001
Social Security Number	[REDACTED]	Hire Date	05/29/1979
Plan Number	001A	Birth Date	[REDACTED]
		Date Prepared	11/07/2003

**DEATH BENEFITS AFTER RETIREMENT**

<u>Amount</u>	<u>From</u>	<u>To</u>
\$5,000.00	03/01/2001	Thereafter



International Place I  
6400 Poplar Ave.  
Memphis, TN 38197  
Phone 901 763 6000

May 25, 2004

Michael L. Meyer  
782 Impala Place  
Hamilton, Ohio 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Meyer,

We are in receipt of your letter dated October 14, 2003, in which you question the amount of the earnings used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay, reimbursement for COBRA coverage and pension enhancement. The following will explain the results of our research.

A review of payroll records indicates you were paid on a semi-monthly basis. The check stub that you provided in your correspondence was for the pay period of January 1 through January 15, which is a semi-monthly not a bi-weekly pay period. Your semi-monthly pay was \$2,941.67, or \$70,600.08 annually, which, according to the plan is \$1,357.70 per week for severance.

As a result of our findings, no change will be made to the estimated severance benefit quoted in our previous communication.

Regarding pension, I have enclosed updated pension information reflecting your eligibility for the enhanced pension benefit as provided in the Plan.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger  
Benefits Consultant, Employee Benefits  
Office of the Plan Administrator

/slb

Encl.

CC: File

**Flex6 Calculation for Mike Meyer**

Social Security Number: [REDACTED]

**Employee Data**

Social Security Number: [REDACTED] 6

Name: Mike Meyer

Date of Birth: [REDACTED]

Date of Hire: 05/29/1979

Marital Status: M

Spouse's Date of Birth: [REDACTED]

Last Date of Hire: 05/29/1979

Location Code: 002HAOH

Current Annual Base Pay Amount: \$70,600.08

Date of Termination: 02/09/2001

Credited Service: 21.71000

Vesting Service: 21.69000

Monthly Final Average Pay: \$5,364.80

Current Monthly Social Security: \$1,602.00

Flex 6 Monthly Social Security: \$1,299.00

Age 62 Monthly SS for Level Income: \$1,299.00

Age 65 Monthly SS for Level Income: \$1,608.00

**Processing Notes**

Prepared By: swp 11/07/2003

**SUMMARY OF SEVERANCE AND PENSION**

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**Basic Demographic Information**

Age at retirement	49.08	Mike Meyer
Credited service at termination for pension	21.71	Name
Vesting service at termination for pension	21.69	
Service from last hire date for severance	21.70	
Annual base pay at termination for severance	\$ 70,600	
5-year final average earnings for pension	\$ 5,365	
Assumed social security without Flex 6 enhancement	\$ 1,602 *	
Assumed social security with Flex 6 enhancement	\$ 1,299 **	

**Severance**

Weeks of severance	38.40
Single sum severance payment	\$ 52,135

**Pension****Without Flex 6**

Monthly life annuity of	\$ 1,361.78	payable at normal retirement date
x Early retirement factor	0.500	
= Monthly life annuity of	\$ 680.89	payable when you turn age 55

Eligible for Flex 6?	YES
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Optimum combination	<i>Age plus 6 and Service plus 0</i>
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**With Flex 6**

Monthly life annuity of	\$ 1,471.43	payable at age 65
x Early retirement factor	0.668	
= Monthly life annuity of	\$ 982.92	payable immediately

Adjusted age of	55.08
Adjusted credited service of	21.71
Adjusted vesting service of	21.69

\* with level future earnings if not currently retirement eligible; zero future earnings if currently retirement eligible

\*\* with zero future earnings if Flex 6 eligible

Preparation Date: 11/07/2003

Prepared By: swp



**TOTAL PENSION BENEFIT CALCULATION WITH FLEX 6 ENHANCEMENTS**

Name	Mike Meyer	Retirement Date	03/01/2001
Social Security Number	[REDACTED]	Termination Date	02/09/2001
Plan Number	001A	Preparation Date	11/07/2003
		Prepared By	swp

**CALCULATION DATA**

Birth Date	01/29/1952	Normal Retirement Date	
Spouse's Birth Date	11/20/1956	without Flex 6	02/01/2017
Hire Date	05/29/1979	Age at Retirement	49.08333
Vesting Service with Flex 6	21.69000	Soc. Sec. Benefit with Flex 6	\$1,299.00
Credited Service with Flex 6	21.71000		

Monthly Final Average Earnings (from before Flex 6 calculation sheet)	\$5,364.80
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**DETERMINATION OF MONTHLY RETIREMENT BENEFIT**

A. .01667	x	21.71000	x	\$5,364.80	=	\$ 1,941.55
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PLUS:

B. .00500	x	0.00000	x	\$5,364.80	=	\$ -
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LESS:

C. .01667	x	21.71000	x	\$1,299.00	=	\$ 470.12
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D. TOTAL						\$ 1,471.43
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MONTHLY BENEFIT PAYABLE AT	02/01/2017	\$ 1,471.43
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Reduction for Early Retirement with Flex 6	0.66800	\$ 488.51
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MONTHLY BENEFIT PAYABLE AT	03/01/2001	\$ 982.92
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This calculation assumes that you work until the termination date selected.

In addition, no projection is made for your Final Average Earnings

Your optimum Flex 6 combination is: Age plus 6 and Service plus 0.

**JEFF MILLER**

October 8, 2003

Sharon Barger  
International Paper  
6400 Poplar Avenue  
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper  
Case No. C-1-01-109  
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of discrepancies in the calculation of our severance pay and severance benefits of Severance Policy 828.

You did not calculate my weeks of service correctly. The correct service dates are 8/16/88 to 2/9/2001. This equals 12.49 years of service. The years of service equals 22.49 weeks of benefits under the Severance Policy 828. That number of weeks at \$ 1355.77 per week equals \$30491.27, however you left off other pertinent benefits that were part of the entire 828 package that I am eligible for, that being vacation pay and 9 months of COBRA coverage.

I am entitled to four (4) weeks of vacation pay, \$5423.08.

Also 4 months of Cobra at (\$95.63 medical per pay) for 6 pay periods or \$573.75.

This brings the total owed to me from International Paper to:

Salary	\$30491.27
Vacation	\$5423.08
Cobra	\$573.75
Total	\$36488.10

Sincerely,

  
Jeff Miller

Cc:  
Murdock, Goldenberg, Schneider & Groh

RECEIVED OCT 28 2003



International Place I  
6400 Poplar Ave.  
Memphis, TN 38197  
Phone 901 763 6000

May 25, 2004

Jeff Miller  
2481 Millville Avenue  
Hamilton, Ohio 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Miller,

We are in receipt of your letter dated October 8, 2003, in which you question the years of service used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay and reimbursement for COBRA coverage. The following will explain the results of our research.

A review of your records indicates a previous period of Champion service should have been included in your estimated severance calculation. A corrected Exhibit A is enclosed.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger  
Benefits Consultant, Employee Benefits  
Office of the Plan Administrator

/s/b

Encl.

CC: File

**Exhibit A**  
**Jeffery A. Miller**

Severance Calculation

		Age at February 9, 2001	
<u>Weekly Pay</u>	<u>Years of Service</u>	<u>Termination</u>	<u>Weeks of Severance</u>
\$1355.77	13	32	26

#828 Severance Pay: \$35,250.02

October 14, 2003

Sharon Barger  
International Paper  
6400 Poplar Avenue  
Memphis, Tennessee 38197

Re: Dalesandro, vs International Paper  
Case No. C-1-01-109  
US District Court, Southern District of Ohio

Dear Ms Barger:

In response to the court ordered Notice of September 24, 2003, we the individual members are to notify you in writing of any discrepancies in the calculation of our severance pay and severance benefits related to the Champion International Reorganization Severance Policy #828. Therefore I, as one of the members of the class, am notifying you in writing of the following discrepancies in the calculation of my severance pay and benefits:

**Item #1 – Weekly Pay**

Attached to this letter is exhibit #1, a copy of my pay stub for the pay period 1/1/01-1/15/01. At the bottom of the stub you will see my gross pay for this two-week period is listed as \$3,238.69, which works out to a weekly salary of \$1619.34 as opposed to the weekly salary of \$1357.70 claimed by International Paper(see exhibit #2).

**Item #2 – Vacation Pay**

At the time of my severance, I had not used any of the 5 weeks of vacation to which I was entitled by my 21 years of service. Therefore I am claiming an additional 5 weeks of severance pay in lieu of this unused vacation.

**Item #3 – Cobra Payments**

In the period following my severance from International Paper, I paid out \$504.90 in payroll deductions to Smart Papers LLC for Cobra medical coverage(see exhibit #3). Therefore I am claiming this amount of money for the Cobra payments following my termination.

**Item #4 – Pension Enhancement**

At the time of my severance from International Paper, I was age 49 and had a total 21.7 years of service with Champion International and International Paper(see exhibit 2). Since my age is greater than or equal to 49 years and my combination of age and years of service is greater than or equal to 59 I therefore qualify for the plan #828 pension enhancement. This enhancement entitles me to

RECEIVED OCT 20 2003

early retirement, post retirement death benefits, post retirement life insurance, and post retirement medical plan coverage.

**Item #5 – Financial Planning/Retirement Planning**

Since I will be eligible for early retirement due to the pension enhancement as mentioned in Item #4, I will require the financial/retirement planning assistance outlined on page 6 of the “Summary Plan Description” of plan #828.

In summary, the various benefits owed to me by International Paper are as follows:

**Monetary Benefits**

	10.0	wks earnings base severance
	21.7	wks earnings for 21.7 yrs of service
	6.7	wks earnings for each yr of service over 15 yrs
+	5.0	wks earnings for 5 wks of unused vacation
=	43.4	total wks of earnings
=	43.4	total wks of earnings X \$1,619.34/wk salary = \$70,279.36

	\$58,924.18	severance earnings
+	\$504.90	cobra payments
=	\$59,429.08	


**Other Benefits**

Pension enhancement consisting of:

- Early retirement
- Post retirement death benefits
- Post retirement life insurance
- Post retirement medical plan coverage

Financial/retirement planning assistance

Sincerely,



Michael L. Meyer

Murdock, Goldenberg, Schneider & Groh



**Champion**  
Champion International Corporation

Knightsbridge Hamilton, Ohio 45020

DATE  
NO.

01-12-2001  
10001211  
AMOUNT  
1,464.46

H

FINANCIAL INSTITUTION  
CHACO CREDIT UNION

DESCRIPTION  
DIR DEP SAV

ACCOUNT NUMBER  
158720

*Exhibit #1*

CC 5A MMHA 5430 4600 M0001  
MICHAEL LOUIS MEYER  
782 IMPALA PLACE  
HAMILTON

OH 45013

**PAYROLL DEPOSIT ADVICE ONLY - NON NEGOTIABLE**

STATEMENT OF EARNINGS AND DEDUCTIONS

RETAIN FOR YOUR RECORDS

INTERNATIONAL PAPER (CC-5A) MEYER, MICHAEL LOUIS

CC5A

6

DESCRIPTION	RATE	HOURS	EARNINGS	YEAR TO DATE
REGULAR EARNING		86.66	2941.67	2941.67
BENEFIT \$'S-1			7752	7752
BENEFIT \$'S-2			21950	21950

TAXES/DEDUCTIONS	AMOUNT	YEAR TO DATE
FEDERAL TAX	31636	31636
SOCIAL SEC TAX	17974	17974
MEDICARE TAX	4204	4204
OHIO	11412	11412
HAMILTON	6038	6038
LTD	2589	2589
GROUP LIFE	913	913
SAL SAV LOAN 1	25840	25840
PRETAX DENTAL	3050	3050
PRTAX GRP LIFE	500	500
PRTAX SLRY SAV	17650	17650
PRTAX HTH CARE	2917	2917
PRTAX OCMED	27500	27500
UNITED WAY	200	200
CHACO C/U	25000	25000
DIR DEP SAV	146446	146446

SEE BACK FOR IMPORTANT MESSAGE

*Earnings for  
2 week period*

EARNINGS	TAXES	DEDUCTIONS	NET PAY	PAY PERIOD	SEQUENCE NUMBER	AMOUNT OF DEPOSIT
CURRENT 323869	71264	106159	= 146446	BEGIN 01-01-01	10001211	146446
YEAR TO DATE 323869	71264	106159	= 146446	END 01-15-01		

PC1137

Exhibit #2

Exhibit A to Class Notice

Michael L. Meyer

YOUR SEVERANCE PAY CALCULATION UNDER POLICY #828

<u>Weekly Pay</u>	<u>Years of Service</u>	Age at February 9, 2001 <u>Termination</u>	<u>Weeks of Severance</u>
\$1,357.70 vs \$1619.34 calculated from pay stub - see item #1	21.70 correct	49 1 correct	38.40 + 5 weeks unused vacation - see item #2
Your #828 Severance Pay Amount: \$52,135.68			

Meyer, Mike

Exhibit #3  
printout of email from Ted Hillberg, Smart Papers LLC

From: Hillberg, Ted

Sent: Friday, October 10, 2003 2:44 PM

To: Meyer, Mike

Subject: Cobra payments

	PAYDATE	CHK#	DED AMT
MEYER, MICHAEL LOUIS	5/4/2001	00180054	84.15
MEYER, MICHAEL LOUIS	5/18/2001	00204056	84.15
MEYER, MICHAEL LOUIS	6/1/2001	00220058	84.15
MEYER, MICHAEL LOUIS	6/15/2001	00244007	84.15
MEYER, MICHAEL LOUIS	6/29/2001	00260060	84.15
MEYER, MICHAEL LOUIS	7/13/2001	00280059	84.15
MEYER, MICHAEL LOUIS Total			504.90



International Place I  
6400 Poplar Ave.  
Memphis, TN 38197  
Phone 901 763 6000

May 25, 2004

Michael L. Meyer  
782 Impala Place  
Hamilton, Ohio 45013

Re: Champion International Corporation Reorganization Severance Policy #828

Dear Mr. Meyer,

We are in receipt of your letter dated October 14, 2003, in which you question the amount of the earnings used for the calculation of possible severance benefits payable under Champion International Corporation Reorganization Severance Policy #828 ("the Plan") as well as entitlement to vacation pay, reimbursement for COBRA coverage and pension enhancement. The following will explain the results of our research.

A review of payroll records indicates you were paid on a semi-monthly basis. The check stub that you provided in your correspondence was for the pay period of January 1 through January 15, which is a semi-monthly not a bi-weekly pay period. Your semi-monthly pay was \$2,941.67, or \$70,600.08 annually, which, according to the plan is \$1,357.70 per week for severance.

As a result of our findings, no change will be made to the estimated severance benefit quoted in our previous communication.

Regarding pension, I have enclosed updated pension information reflecting your eligibility for the enhanced pension benefit as provided in the Plan.

With regard to your request for vacation pay, when Smart Papers purchased the Hamilton Mill, the asset purchase agreement required Smart Papers to honor earned and accrued vacation for the employees it retained following the sale. Because you were retained by Smart Papers, Smart Papers was required to provide you with your earned and accrued vacation.

With regard to your claim for COBRA benefits, all Hamilton Mill employees were provided with information related to their COBRA benefits at the time of the sale to Smart Papers. Under COBRA, continuation coverage must be elected within 60 days after your coverage ends or you are notified of your eligibility for continuation coverage, whichever is later. As the time for electing COBRA coverage has long past, you are no longer eligible for COBRA benefits. Furthermore, because you were hired by Smart Papers on or about February 9, 2001, you became eligible for Smart Paper's coverage which was comparable to the coverage provided by International Paper. When you obtained comparable coverage, your eligibility for COBRA ended. Thus, you are not currently eligible for COBRA benefits from International Paper.

Cordially,

Sharon L. Barger  
Benefits Consultant, Employee Benefits  
Office of the Plan Administrator

/sib

Encl.

CC: File

**Flex6 Calculation for Mike Meyer**

Social Security Number [REDACTED]

**Employee Data**

Social Security Number: [REDACTED]

Name: Mike Meyer

Date of Birth: [REDACTED]

Date of Hire: 05/29/1979

Marital Status: M

Spouse's Date of Birth [REDACTED]

Last Date of Hire: 05/29/1979

Location Code: 002HAOH

Current Annual Base Pay Amount: \$70,600.08

Date of Termination: 02/09/2001

Credited Service: 21.71000

Vesting Service: 21.69000

Monthly Final Average Pay: \$5,364.80

Current Monthly Social Security: \$1,602.00

Flex 6 Monthly Social Security: \$1,299.00

Age 62 Monthly SS for Level Income: \$1,299.00

Age 65 Monthly SS for Level Income: \$1,608.00

**Processing Notes**

Prepared By: swp 11/07/2003

**SUMMARY OF SEVERANCE AND PENSION**

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**Basic Demographic Information**

Age at retirement	49.08	Mike Meyer
Credited service at termination for pension	21.71	Name
Vesting service at termination for pension	21.69	
Service from last hire date for severance	21.70	
Annual base pay at termination for severance	\$ 70,600	
5-year final average earnings for pension	\$ 5,365	Social Security Number
Assumed social security without Flex 6 enhancement	\$ 1,602 *	
Assumed social security with Flex 6 enhancement	\$ 1,299 **	

**Severance**

Weeks of severance	38.40
Single sum severance payment	\$ 52,135

**Pension****Without Flex 6**

Monthly life annuity of	\$ 1,361.78	payable at normal retirement date
x Early retirement factor	0.500	
= Monthly life annuity of	\$ 680.89	payable when you turn age 55

Eligible for Flex 6?	YES
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Optimum combination	<i>Age plus 6 and Service plus 0</i>
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**With Flex 6**

Monthly life annuity of	\$ 1,471.43	payable at age 65
x Early retirement factor	0.668	
= Monthly life annuity of	\$ 982.92	payable immediately

Adjusted age of	55.08
Adjusted credited service of	21.71
Adjusted vesting service of	21.69

\* with level future earnings if not currently retirement eligible; zero future earnings if currently retirement eligible

\*\* with zero future earnings if Flex 6 eligible

Preparation Date: 11/07/2003

Prepared By: swp

**TOTAL PENSION BENEFIT CALCULATION WITH FLEX 6 ENHANCEMENTS**

Name	Mike Meyer	Retirement Date	03/01/2001
Social Security Number	██████████86	Termination Date	02/09/2001
Plan Number	001A	Preparation Date	11/07/2003
		Prepared By	swp

**CALCULATION DATA**

Birth Date	██████████	Normal Retirement Date	██████████
Spouse's Birth Date	██████████56		
	05/29/1979	Age at Retirement	49.08333
Vesting Service with Flex 6	21.69000	Soc. Sec. Benefit with Flex 6	\$1,299.00
Credited Service with Flex 6	21.71000		

Monthly Final Average Earnings (from before Flex 6 calculation sheet)	\$5,364.80
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**DETERMINATION OF MONTHLY RETIREMENT BENEFIT**

A. .01667	x	21.71000	x	\$5,364.80	=	\$ 1,941.55
PLUS:						
B. .00500	x	0.00000	x	\$5,364.80	=	\$ -
LESS:						
C. .01667	x	21.71000	x	\$1,299.00	=	\$ 470.12
D. TOTAL						\$ 1,471.43
MONTHLY BENEFIT PAYABLE AT		02/01/2017				\$ 1,471.43
Reduction for Early Retirement with Flex 6		0.66800				\$ 488.51
MONTHLY BENEFIT PAYABLE AT		03/01/2001				\$ 982.92

This calculation assumes that you work until the termination date selected.  
In addition, no projection is made for your Final Average Earnings

Your optimum Flex 6 combination is: Age plus 6 and Service plus 0.

**SALARIED RETIREMENT PLAN  
OPTIONAL FORMS OF RETIREMENT BENEFITS**

Name: Mike Meyer  
Social Security Number: [REDACTED]

Plan Number: 001A  
Retirement Date: 03/01/2001  
Date Prepared: 11/07/2003

**Monthly Benefit Payable**

To retiree	To Contingent Annuitant	
\$982.92	N/A	<b>SINGLE LIFE ANNUITY</b> - You will receive a payment for your lifetime, payments stop at your death.
		<b>CONTINGENT ANNUITANT ANNUITY OPTIONS</b> - You will receive a monthly benefit during your lifetime and guarantee that the contingent annuitant you designate will receive a selected percentage of that benefit for their lifetime after your death.
\$884.63	\$442.32	50% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
\$835.48	\$626.61	75% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
\$786.34	\$786.34	100% CONTINGENT ANNUITANT/JOINT & SURVIVING SPOUSE
		<b>LIFE-TERM CERTAIN ANNUITY OPTIONS</b> - This option provides you with a monthly benefit for your lifetime. If you die within the selected guaranteed period, your named beneficiary will continue to receive the same monthly amount for the balance of the period. If you live longer than the guaranteed period, payments stop at your death.
\$963.26		5 YEAR CERTAIN
\$914.12		10 YEAR CERTAIN
\$855.14		15 YEAR CERTAIN
\$796.17		20 YEAR CERTAIN
\$1,355.25	to 02/01/2014	<b>LEVEL INCOME OPTION</b> - This option pays a larger benefit to age 62 and a benefit after age 62, reduced to account for social security.
\$56.25	thereafter	Payments stop at your death.
\$1,235.81	to 02/01/2017	<b>LEVEL INCOME OPTION</b> - This option pays a larger benefit to age 65 and a benefit after age 65, reduced to account for social security.
\$0.00	thereafter	Payments stop at your death.
\$904.29		<b>FULL CASH REFUND ANNUITY</b> - This option provides you with a monthly benefit for lifetime with a guarantee that if you die before receiving payments equal to the total annuity value, your named beneficiary will receive the difference in a lump sum. If you die after the monthly payments exceed the annuity value, payments stop at your death.
<b>ANNUITY VALUE</b>		
\$134,420.87		

If you are not married, the single life annuity is the basic form of retirement benefit under the plan.

If you are married, the joint & surviving spouse annuity is the basic form of retirement benefit under the plan and is payable in the amounts shown under the 50% contingent annuitant option above.



**SCHEDULE OF DEATH BENEFIT AFTER RETIREMENT**

Name	Mike Meyer	Retirement Date	03/01/2001
Social Security Number	2 [REDACTED]	Hire Date	[REDACTED]
Plan Number	001A	Birth Date	[REDACTED]
		Date Prepared	11/07/2003

**DEATH BENEFITS AFTER RETIREMENT**

<u>Amount</u>	<u>From</u>	<u>To</u>
\$5,000.00	03/01/2001	Thereafter